### **CERTIFICATE**

2020

To the Clerk of Pawnee County, State of Kansas We, the undersigned, officers of

### **Browns Grove Cemetery District No. 2**

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted maximum expenditures for the various funds for the year 2020; and (3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

			2	2020 Adopted Budge	et
					County
		Page	Budget Authority	Amount of 2019	Clerk's
Table of Contents:		No.	for Expenditures	Ad Valorem Tax	Use Only
Computation to Determine Li	mit for 2020	2		<del></del>	
Allocation MVT, RVT,16/20	M Vehicle Ta	3		2	
Schedule of Transfers		4	1		
Statement of Indebt. & Lease	Purchase	5			
Fund	K.S.A.				
General	17-1330	6	30,700	8,962	1302
Debt Service	10-113				1, 32
Non-Budgeted Funds		7			
Totals		xxxxxxxx	30,700	8,962	1 202
Budget Summary		8			County Clerk's Use Only
Neighborhood Revitalization	Rebate				
					Nov. 1, 2019 Total
Resolution required? Notice of	f the vote to	adopt require	d to be published?	No	Assessed Valuation
VonFeldt, Bauer & VonFeldt, Certified Public Accountants Address: PO Box 127, 818 Broadway Larned, KS 67550 Email: mlb@cpavbv.com	Chtd.	Donal, Donn	d Steisk Pett	&/	
CPA Summary: No assurance	2019 ce provided.	See accomp		rning Body Budget Assumptio	ons''
AUG 0 8 2011	3	-			

### SIGNIFICANT BUDGET ASSUMPTIONS

### **GENERAL ASSUMPTIONS:**

The forecasts in this document are based on past trends, current policies and assumptions about future conditions based on reasonable expectations.

In establishing revenue and expenditure assumptions, data from a variety of governmental agencies, industry associations and other sources was reviewed.

Property valuations for the budget year are obtained from the June 15, 2019 County Clerk estimates. Prior year valuations are obtained from values certified by the County Clerk.

### **REVENUE ASSUMPTIONS:**

Overall revenues are expected to increase slightly compared to the prior fiscal year.

State funding is expected to remain relatively flat compared to the prior fiscal year.

Ad Valorem property tax is computed based on the statutorily imposed tax lid. Individual fund tax levies will vary depending on Management's decisions but the overall tax levy is expected to remain relatively flat compared to the current fiscal year.

Motor vehicle, 16/20M vehicle, recreational vehicle and commercial vehicle taxes are budgeted based on estimates obtained from the County Treasurer.

Other revenues are estimated based on historical information and emerging trends.

### **EXPENDITURES ASSUMPTIONS:**

Overall expenditures are expected to be flat or increase slightly compared to the prior fiscal year.

Budgeted expenditures are computed based on a legal maximum budget, i.e. all anticipated available funds are budgeted.

Salary/Wages and Benfits expenditures are expected to increase approximately 2%-3% compared to the prior fiscal year.

Operating expenditures are expected to increase approximately 2%-3% compared to the prior fiscal year.

Capital expenditures are budgeted based on Management's expected future capital needs .

**Amount of Levy** 

324

8,854

8,854

0.025

213

0

Browns Grove Cemetery District No. 2 Pawnee County

1. Total tax levy amount in 2019 budget

13. Debt service levy in this 2020 budget

16. Consumer Price Index adjustment (3 times 15)

### Computation to Determine Limit for 2020

2.	Debt service levy in 2019 budget	\$ 0
3.	Tax levy excluding debt service	\$ 8,530
	2019 Valuation Information for Valuation Adjustments	
4.	New improvements for 2019: + 15,001	
5.	Increase in personal property for 2019:	
	5a. Personal property 2019 + 726,512	
	5b. Personal property 2018 - 490,483	
	5c. Increase in personal property (5a minus 5b) + 236,029	
	(Use Only if > 0)	
6.	Valuation of property that has changed in use during 2019: 563	
7.	Total valuation adjustment (sum of 4, 5c, 6) 251,593	
8.	Total estimated valuation July, 1,2019 6,883,485	
9.	Total valuation less valuation adjustment (8 minus 7)6,631,892	
10.	Factor for increase (7 divided by 9) 0.03794	
11.	Amount of increase (10 times 3) +	\$ 324

17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) 9,067

12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)

14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)

15. Consumer Price Index for all urban consumers for calendar year 2018

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Browns Grove Cemetery District No. 2 Pawnee County

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2019	Tax Levy Amount in		Allo	Allocation for Year 2020	20	
Budgeted Funds	2019 Budget	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	8,530	464	8	65	40	5
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	8,530	464	8	65	40	5
County Treas Motor Vehicle Estimate	hicle Estimate	1	464			
County Treas Recreational Vehicle Estimate	nal Vehicle Estimate	1	∞			
County Treas 16/20M Vehicle Estimate	/ehicle Estimate	1	65			
County Treas Commerc	County Treas Commercial Vehicle Tax Estimate	n)	40			
County Treas Watercraft Tax Estimate	ft Tax Estimate	Ļ	ν.			
MVT Factor	0.05440					
	RVT Factor	0.00094				
		16/20M Factor	0.00762			
		0	Comm Veh Facto	0.00469		
			Δ	Watercraft Facto	0.00059	

2020

Browns Grove Cemetery District No. 2 Pawnee County

### **Schedule of Transfers**

Expenditure	Receipt	Actual	Current	Proposed	Transfers
Fund Transferred	Fund Transferred	Amount for	Amount for	Amount for	Authorized by
From:	To:	2018	2019	2020	Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

<sup>\*</sup>Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

Browns Grove Cemetery District No. 2 Pawnee County

## STATEMENT OF INDEBTEDNESS

Type	Date	Interest		Amount			Amoi	Amount Due	Amo	Int Dive
of	Jo -	Rate	Amount	Outstanding	Dat	Date Due	20	2019	20	2020
Debt	Issue	%	Issued	Jan 1,2019	Interest	Principal	Interest	Princinal	Interest	Dringing
General Obligation:									100 101111	THINIDAL
None										
Total G.O.								c		(
Revenue Bonds:										
None										
Total Revenue				0			C	c		
Other:										
None									S	
Total Other				0			0	c		
Total				0			0			
							,		0	

# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

		Term		Total			
		Jo		Amount	Principal	Payments	Payments
Items	Contract	Contract	Rate	Financed	Balance On	Due	Due
	Date	(Months)		(Beginning Principal) Jan 1.2019	Jan 1.2019	2019	2020
			Total	0	0	0	0
		5					

<sup>\*\*\*</sup>If you are merely leasing/renting with no intent to purchase, do not list-such transactions are not lease-purchases.

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	14,867	16,757	17,6
Receipts:			
Ad Valorem Tax	8,518	8,445	XXXXXXXXXXXXXXXXX
Delinquent Tax	36	30	3
Motor Vehicle Tax	446	500	40
Recreational Vehicle Tax	9	9	
16/20M Vehicle Tax		74	
Commercial Vehicle Tax	39	43	L
Watercraft Tax			
LAVTR			
In Lieu of Taxes			
Grave Openings & Lot Sales	2,050	2,500	3,03
Refunds & Reimbursements	124	125	15
			>2
nterest on Idle Funds	310	220	220
Veighborhood Revitalization Rebate	310	320	330
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	11 521	12.046	4.12
Resources Available:	11,532 26,399	12,046	4,13
expenditures:	20,373	28,803	21,73
Jtilities Jtilities	154	200	300
upplies	1,776	2,000	
Lepairs	267	500	2,500
nsurance	974		1,000
inceses & Fees	1,193	1,500	2,000
Contracted Services	5,278	1,500	2,000
apital Outlay	0	5,500	7,500 15,400
ash Forward (2020 column)			
iscellaneous			
oes misc. exceed 10% Total Expenditure			
otal Expenditures	9,642	11,200	30,700
nencumbered Cash Balance Dec 31	16,757		XXXXXXXXXXXXXXXX
18/2019/2020 Budget Authority Amoun	23,150	30,080 ppropriated Balance	30,700
	Total Expenditure	Non-Appr Balancel	30 700
	Total Expenditure		30,700 8 962
Dah	Total Expenditure	/Non-Appr Balance Tax Required 0.0%	30,700 8,962

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

Browns Grove Cemetery District No. 2

(Only the actual budget year for 2018 is to be shown)

\* Total 10,176 10,176 9,176 1,000 0 0 0 0 (5) Fund Name: Cash Balance Dec 31 Resources Available: Cash Balance Jan I Total Expenditures Unencumbered Total Receipts Expenditures: Receipts: 0 0 0 0 (4) Fund Name: Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Expenditures: Receipts: (0) 0 0 0 (3) Fund Name: Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Expenditures: Receipts: Cemetery Trust/Endown 1,000 1,000 1,000 1,000 0 (2) Fund Name: Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Expenditures: Donations Receipts: None 9,176 9,176 9,176 0 0 0 Non-Budgeted Funds 0 Heinen Trust Fund (1) Fund Name: Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Inencumbered Total Receipts Expenditures: Receipts:

\*\* Note: These two block figures should agree.

\*

10,176

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

State of Kansas Special District

2020

### The governing body of

### Browns Grove Cemetery District No. 2

Pawnee County

will meet on August 5, 2019 at 8:15 PM at the Browns Grove Township Hall, Burdett, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at VonFeldt, Bauer & VonFeldt, Chtd. and will be available at this hearing.

### **BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Ac	tual 2018 (	Current Year Estin	nate for 201	Proposed I	Budget Year for	2020
		Actual		Actual	Budget Authority	Amount of 2019	Estimate
FUND	Expenditures	Tax Rate*	Expenditures	Tax Rate*	for Expenditures	Ad Valorem Tax	Tax Rate*
General	9,642	1.295	11,200	1.302	30,700	8,962	1.302
Debt Service							
						je .	
Non-Budgeted Funds							
Totals	9,642	1.295	11,200	1.302	30,700	8,962	1.302
Less: Transfers	0		0		0		
Net Expenditures	9,642		11,200		30,700		
Total Tax Levied	8,530	Ī	8,530		XXXXXXXXXXXXXX	xx	
Assessed Valuation	6,589,314	I	6,554,865		6,883,485		
Outstanding Indebtedn	ess,						
Jan 1,	2017		2018		2019		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Pur. Princ.	0		0		0		
Total	0	F	0	W	0		

<sup>\*</sup>Tax rates are expressed in mills.

Donald Stejskal	
Treasurer	

Page No.

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### Affidavit of Publication

### STATE OF KANSAS

SS.

### **PAWNEE COUNTY**

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

### THE TILLER AND TOILER

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Pawnee County, Kansas with a general paid circulation on a weekly basis in Pawnee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

SAID newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Larned in said County as second class matter.

THAT the attache					
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### **Proof of Publication**

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(Fi	rst publish	ed in Th	ne Tiller &	Toiler, J	uly 18, 201	9) 1t	
		NOTE	CE OF BUDGET	HEARING			
Detailed budget Proposed B	information is avuidable 2020 Expe	Browne of M at the Bro yers relating atlable at Vo	to the proposed nFeldt, Bauer & V BUDGET SUMM Amount of 2019	District No ity ship Hall, Bo use of all fur vonfekt, Ch LARY Ad Valorem		et of tex to levi plable at this be maximum limi	ied. saring. its
DY CONTRACTOR	Mar Van In	1 7019 <i>f</i>	urrent Year Estin	note for 201	Descript D	udget Year for	2020
Sedant Sixual	TINK TEM AC	Actual	GITCH FEW CSAI	- Actual	Budget Authority	VIEDBU OL	Estimate
FUND	Expenditures	Tax Rate*	Expenditures	Tax Rate*	for Expenditures	2019 Ad	Tax Rate
General	9,642	1,295	11,200	1,302	30,700	8,962	1.30
Debt Service							
		(C)+					
Non-Budgeted Funds Totals	9,642	1.295	11,200	1.302	30,700	8,962	1.30
Less: Transfers	9,642	1,293	11,200	1,302	30,700	0,702	1.30
Net Expenditures	9,642		11,200	LED IN	30,700		
Total Tax Levied	8,530	3-30	8,30	1000	XXXXXXXXXXXXX	XX	
Assessed Valuation	6,589,314		6,554,865	o Utal	6,883,485		-
Outstanding Indebted Jun 1. G.O. Bonds Revenue Bonds Other Lease Pur. Princ. Total	2017 0 0 0 0 0		2018 • 0 • 0 • 0 • 0 • 0		2019 0 0 0 0 0		
Donald St	cjsk <b>a</b> l						